

**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF TEXAS
MIDLAND DIVISION**

IN RE:	§	
	§	Case No. 19-70106-tmd
Remnant Oil Company, LLC and	§	Case No. 19-70107-tmd
Remnant Oil Operating, LLC	§	Chapter 7
	§	
	§	(Jointly administered under
	§	Case No. 19-70106)

**MOTION OF RONALD INGALLS, CHAPTER 7 TRUSTEE TO ALLOW
ADMINISTRATIVE EXPENSE CLAIM**

If you object to the relief requested, you must respond in writing, specifically answering each paragraph of this pleading. Unless otherwise directed by the court, you must file your response with the clerk of the bankruptcy court within 21 days from the date you were served with this pleading. You must serve a copy of your response on the person who sent you the notice; otherwise, the court may treat the pleading as unopposed and grant the relief requested.

TO THE HONORABLE TONY M. DAVIS, UNITED STATES BANKRUPTCY JUDGE:

Comes now Ronald Ingalls, Chapter 7 Trustee of the bankruptcy estates of Remnant Oil Company, LLC and Remnant Oil Operating, LLC (the “Trustee”) in this Chapter 7 case, filing his Motion of Ronald Ingalls, Chapter 7 Trustee to Pay 2020 Texas Franchise Tax, and in support thereof would respectfully show the Court as follows:

1. These cases were filed under Chapter 11 on July 16, 2019.
2. The Court entered an order for joint administration on July 22, 2019.
3. On April 14, 2020, the cases were converted to Chapter 7. Ronald Ingalls has been appointed as interim Chapter 7 trustee.
4. The Trustee has prepared the 2020 franchise tax return. The Franchise Tax Computation Report (the “**Report**”) covers the 2019 calendar year.
5. A copy of the Report is attached hereto as **Exhibit A** reflecting a total tax due of

\$2,661.00 accrued between January 1, 2019 and December 31, 2019.

6. The Trustee requests that the franchise tax be allowed as a Chapter 11 administrative expense claim to be paid pro rata with other claims of similar priority.

WHEREFORE, Ronald Ingalls, Chapter 7 Trustee of the bankruptcy estates of Remnant Oil Company, LLC and Remnant Oil Operating, LLC, respectfully requests that the Court grant this Motion and authorize him to make payment to the Texas Comptroller in the amount of \$2,661.00 and for such other and further relief to which he may be entitled at law or in equity.

Dated: September 14, 2021

Respectfully Submitted,

BARRON & NEWBURGER, P.C.

7320 N. MoPac Expwy., Suite 400

Austin, Texas 78731

(512) 649-3243

(512) 476-9253 Facsimile

By: /s/ Gregory M. Friedman
Gregory M. Friedman (SBN. 24116394)
Stephen W. Sather (SBN. 17657520)

ATTORNEY FOR TRUSTEE

CERTIFICATE OF SERVICE

I certify that on the September 14, 2021, a true and correct copy of the above and foregoing was served by first class mail, postage prepaid, to the parties listed on the attached Master Service List and/or electronically by the Court's ECF system to all parties registered to receive such service.

/s/ Gregory M. Friedman

EXHIBIT A

TEXAS FRANCHISE TAX COMPUTATION REPORT

TX2020 05-169
Ver. 11.0 (Rev.9-16/8)**Texas Franchise Tax EZ Computation Report**

Annualized total revenue must be \$20,000,000 or less to file this form

■ **Tcode** 13252 Annual

■ Taxpayer number

■ Report year

Due date

32059343585

2020

07/15/2020

Taxpayer name REMNANT OIL COMPANY LLC				Secretary of State file number or Comptroller file number	
Mailing address c/o RONALD E. INGALLS, CHAPTER 7 TRUSTEE, P.O.BOX 2867				0802373195	
City FREDERICKSBURG	State TX	Country United States	ZIP code plus 4 78624	Check box if the address has changed <input checked="" type="checkbox"/>	
Check box if this is a combined report <input type="checkbox"/>		Check box if Total Revenue is adjusted for Tiered Partnership Election, see instructions <input type="checkbox"/>			

Is this entity a corporation, limited liability company, professional association, limited partnership or financial institution? ☒ Yes ☐ No

Accounting year begin date**	m m d d y y 010119	Accounting year end date	m m d d y y 123119	NAICS code 211120
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REVENUE (Whole dollars only, items 1 -12)

1. Gross receipts or sales	1. ■	2,018,784 . 0 0
2. Dividends	2. ■	0 . 0 0
3. Interest	3. ■	0 . 0 0
4. Rents (can be negative amount)	4. ■	0 . 0 0
5. Royalties	5. ■	0 . 0 0
6. Gains/losses (can be negative amount)	6. ■	0 . 0 0
7. Other income (can be negative amount)	7. ■	0 . 0 0
8. Total gross revenue (Add items 1 thru 7)	8. ■	2,018,784 . 0 0
9. Exclusions from gross revenue (see instructions)	9. ■	0 . 0 0
10. TOTAL REVENUE (item 8 minus item 9 if less than zero, enter 0)	10. ■	2,018,784 . 0 0
11. Gross receipts in Texas	11. ■	803,889 . 0 0
12. Gross receipts everywhere	12. ■	2,018,784 . 0 0
13. Apportionment factor (Divide item 11 by item 12) (Round to 4 decimal places)	13. ■	0.3982
14. Apportioned revenue (Multiply item 10 by item 13) (Dollars and cents)	14. ■	803,880.00
15. Tax due before discount (Multiply item 14 by 0.00331) (Dollars and cents)	15. ■	2,661.00
16. Discount (see instructions, applicable to report years 2008 and 2009)	16. ■	0.00
17. TOTAL TAX DUE (item 15 minus item 16) (Do not include payment if this amount is less than \$1,000)	17. ■	2,661.00

Do not include payment if item 17 is less than \$1,000 or if annualized total revenue is less than the no tax due threshold (see instructions).

If the entity makes a tiered partnership election, ANY amount in item 17 is due. Complete Form 05-170 if making a payment.

Print or type name Ronald E. Ingalls, Chapter 7 Trustee		Area code and phone number (830) 321-0878
I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.		Mail original to: Texas Comptroller of Public Accounts P.O. Box 149348 Austin, TX 78714-9348
sign here	Date	

Instructions for each report year are online at www.comptroller.texas.gov/taxes/franchise/forms/. If you have any questions, call 1-800-252-1381.

**If not 12 months, see instructions for annualized revenue.

Texas Comptroller Official Use Only

VE/DE	<input type="checkbox"/>
PM Date	

1833

FIRST MASTER SERVICE LIST
(June 5, 2020)

United States Trustee:

James Rose,
Deborah Bynum
Office of the U.S. Trustee
903 San Jacinto Blvd., Room 230
Austin, TX 78701
James.Rose@usdoj.gov
deborah.a.bynum@usdoj.gov

Chapter 7 Trustee:

Ronald E. Ingalls
PO Box 2867
Fredericksburg, TX 78624-1927
ron@ingallstrustee.com

Debtor:

Remnant Oil Company, LLC
6 Desta Dr #5100
Midland, TX 79705

Professionals for Trustee:

Barbara M. Barron
Stephen W. Sather
Barron & Newburger, P.C.
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ssather@bn-lawyers.com

John Mosley
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Austin, TX 78759

Professionals for Debtor:

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Professionals for Debtor (cont'd):

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Bethany D. Simmons
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345 Park Avenue
New York, NY 10154
bsimmons@loeb.com

Secured Creditors:

3-2-1 Partners, Ltd.
Thomas Howells
9706 Ruskin Circle
Sandy, UT 84092-3569

Art's Hot Oil Service, LLC
Arturo R. Carrasco Principal
PO Box 188
Lovington, NM 88260-0188

Baker Hughes Oilfield Operations, LLC
Will Marsh Chief Legal Officer
PO Box 301057
Dallas, TX 75303-1057

Baker Petrolite
12645 W. Airport Blvd
Sugar Land, TX 77478-6120

Ben's Oilfield Services, LLC
Attn: Jennifer Grassham
2701 N. Acoma
Hobbs, NM 88240-1801

Secured Creditors (cont'd):

Ben's Oilfield Svc Llc
PO Box 2364
Hobbs, NM 88241-2364

Bens Oilfield Services
4411 98th Street, Suite 400
Lubbock, TX 79424-5062

First Capital Bank Texas
310 W. Wall Street, Suite 100
Midland, TX 79701-5129

First Capital Bank of Texas, N.A.
c/o John Massouh
Sprouse Shrader Smith PLLC
PO Box 15008
Amarillo, TX 79105-5008

Mesa Well Servicing, LP
PO Box 1620
Hobbs, NM 88241-1620

Mesa Well Servicing, LP
c/o Dore Rothberg McKay, P.C.
17171 Park Row, Suite 160
Houston, TX 77084-4927

Midland County
c/o Laura J. Monroe
Perdue, Brandon, Fielder, Collins & Mott
PO Box 817
Lubbock, TX 79408-0817

Midland CAD
c/o Tara LeDay
PO Box 1269
Round Rock, TX 78680-1269

Motley Service, LLC
2150 S. Dixie Blvd
Odessa, TX 79766-2167

Ben's Oilfield Services, LLC
c/o Traci D. Siebenlist
Crenshaw Dupree & Milam LLP
PO Box 64479
Lubbock, TX 79464-4479

Motley Service, LLC
Aka KLX Energy Services LLC
Kozyak Tropin Trockmorton
2525 Ponce De Leon, 9th Floor
Miami, FL 33134

New Mexico Taxation and Revenue Dept.
1100 South St. Francis Drive
Santa Fe, NM 67505-4147

New Mexico Tax and Revenue Dept
Legal Services Bureau
1100 South St. Francis Drive
Santa Fe, NM 87505-4147

New Mexico Tax and Revenue Dept.
PO Box 630
Santa Fe, NM 87504-0630

New Mexico Taxation and Revenue Dept.
PO Box 2308
Santa FE, NM 87504-2308

New Mexico Taxation and Revenue Dept
PO Box 25127
Santa FE, NM 87504-5127

New Mexico Taxation and Revenue Dept
Bankruptcy Section
PO Box 8575
Albuquerque, NM 87198-8575

NM Oil Conservation Division
c/o Adrienne Sandoval
1220 S. St. Francis Drive
Santa Fe, NM 67505

Secured Creditors (cont'd):

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Amarillo, TX 79105-0001

Catherine Claire Couzzart
Irrevocable Trust
Oil and Gas Dept
Amarillo National Bank TTEE
PO Box 1
Amarillo, TX 79105-0001

Margaret Francis Grace Couzzart
Irrevocable Trust
Oil and Gas Dept
Amarillo National Bank TTEE
PO Box 1
Amarillo, TX 79105-0001

Rick's Well Service
Mark Schuck
700 Louisiana St, Suite 4800
Houston, TX 77002

Tessco Energy Svc., Inc.
PO Box 1999
Midland, TX 79702-1999

US Dept. of the Interior, BLM
c/o Mitchell Zeff
1100 L. Street, NW – Room 7530
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Wildcat Oil Tools Storage
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Midland, TX 79701-3437

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